AUTHORS INDEX
[References are to pages in Volume 48]

A

Adusei, Edward

What Factors Motivate the Debt Decision for Rural Electric Cooperative Utilities? 505

Apostolou, Nicholas

Shell Loses Its Tar—Baby Credit in the Third Circuit 619

B

Bacon, Frank

What Factors Motivate the Debt Decision for Rural Electric Cooperative Utilities? 505

Bechtel, Terry W.

Information Content of Tax Accruals Under the Deferred and Liability Methods: An Empirical . . . 103

Berry, Kevin T.

Forecasting Cash Flow from Operations: Evidence from the Oil and Gas Industry 517

Breaux, Kevin T.

IRS and Taxpayers Battle Over Excessive Compensation: Home-Court Advantage Wins . . . 649

Briscoe, Nat R.

Information Content of Tax Accruals Under the Deferred and Liability Methods: An Empirical . . . 103

Buchanan William

Municipal Intervention in Natural Gas Supply: The Quest for Better Weather Based Gas Consumption Models in West Texas 351

Burchel, Daryl V.

Timber Sales and Form 1099 Requirements 459

Byington, Ralph J.

Tax Savings and Inventory Shrinkage 275

C

Campbell, Luther L.

Recent Cases, Regulations, and Rulings 123

Recent Cases, Regulations, and Rulings 339

Recent Cases, Regulations, and Rulings 533

Recent Cases, Regulations, and Rulings 713

Carlos S. de Agostini, Antonio

Petrobras: An Integrated Company 59

Carnes, Gregory A.

Cancellation of Indebtedness Rules for Pass-Through Entities: New Decisions, Challenges, and Opportunities 445

Casey, Michael K.

Information Technology Spending in the Energy and Utility Sectors 363

A Note on Financial Management and the Book to Market Ratio In the Petroleum Industry 641

The Federal Income Tax Rules for Environmental Fines and Related Expenses 605

Cash, Steven L.

Nature of the Loss From Abandoning an Interest in an Oil or Gas Activity 1

Cecil, Wayne H.

The Federal Income Tax Rules for Environmental Fines and Related Expenses 605

Crook, Clyde T.

Recent Cases, Regulations, and Rulings 339

Crumbley, Larry D.

Shell Loses Its Tar—Baby Credit in the Third Circuit 619

D

Daughtrey, Zoel

Timber Sales and Form 1099 Requirements 459

Dickens, Thomas L.

Nature of the Loss From Abandoning an Interest in an Oil or Gas Activity 1

Dismukes, David E.

Electric Power Points 163

Electric Power Points 433

Electric Power Points 593

Electric Power Points 751

Duangploy, Orapin

Adoption of SFAS 133: Implications for Management of Foreign Exchange Risk 683

E

Ellis, Selwyn T.

Information Technology Spending in the Energy and Utility Sectors 363

F

Fay, Jack R.

World-Wide Comparisons of Capital Gains and Net Operating Losses 327

Fischer, Mary L.

Intellectual Capital: An Operational Value 389

Flinn, Ronald

Environmental Corner 147

Environmental Corner 415

Environmental Corner 573

Environmental Corner 727

G

Gardner, Stephen

Recent Cases, Regulations, and Rulings 533

Gullet, Ray C.

Intellectual Capital: An Operational Value 389

H

Hardin, Russell J.

World-Wide Comparisons of Capital Gains and Net Operating Losses 327

Hodges, Paul

Municipal Intervention in Natural Gas Supply: The Quest for Better Weather Based Gas Consumption Models in West Texas 351

Howard, Kelly M.

The Federal Income Tax Rules for Environmental Fines and Related Expenses 605

Hughes II, K. E.

Electric Power Points 163

Electric Power Points 433

Electric Power Points 593

Electric Power Points 751

I

Ingraham, Laura R.

Valuation of Eligible Timber under Section 631 (a): An End to the Raging Debate 47

J

Jakubowski, Stephen

Tax Incentive Credits: Do They Work 661

Joyce, William B.

On Oil and Gas, Risk Management, and Derivatives 75

Optimal Tree Harvesting as an Example of Capital Budgeting 469

K

King, Darwin L.

Timber Accounting and Tax Considerations: Part 1—The Basics 625

L

Lavely, Joe

What Factors Motivate the Debt Decision for Rural Electric Cooperative Utilities? 505

Leavins, John R.

Revenue Procedure 97-27 Simplifies Rules for Changing Accounting Method 287

Licata, Michael P.

Tax Court Depreciation Rulings Focus On Pipeline Activities: Production v. Transportation 67

Lickey, JeAnna

Recent Cases, Regulations, and Rulings 123

Lowenthal, Franklin

The Timing of Capital Gains and Losses 495

M

Martin, Jill Lockwood M.

Planning Options for Corporate Redemptions . . . 309

Mason, David J.

Attempts to Deny Debt Treatment for 'Century Bonds': Implications for Issuers in the Energy Industry 541

Michelson, Stuart

Forbes Honor Roll: An Analysis and Evaluation of Mutual Fund Performance 371

N

Nichols, Linda

Financial Performance Reporting Changes Suggested 611

Fuel Trends in Texas 25

Needed: Tax Relief for Independent Producers . . . 475

Noland, Thomas G.

A Comparison of Per Capita Growth Rates Between States with No Individual Income Tax and States with an Individual Income Tax 529

O

Bryan, David

Forecasting Cash Flow from Operations: Evidence from the Oil and Gas Industry 517

Orbach, Kenneth N.

Continuing Professional Education 141

Continuing Professional Education 411

Continuing Professional Education 569

Continuing Professional Education 723

P

Powers, Sharon

Recent Cases, Regulations, and Rulings 713

Q

Quirin, Jeffrey J.

Forecasting Cash Flow from Operations: Evidence from the Oil and Gas Industry 517

R

Riordan, Diane A.

Limiting NOL's: Does the Long-Term Tax-Exempt Rate Reflect Sufficient Risk? 33

Rushinek, Dr. Avi

Correlating Investors' Preferences to Stock Characteristics: An Algorithm for Internet Software Decision Support System Development in the Crude Oil and Refining Industry 87

Oil & Gas Market, Sector & Company Relative Strength Congruity Trading Theory (MSCRSCTT): An Internet Automation Approach Applied to Chevron Corporation's Stocks 671

Rushinek, Dr. Sara

Correlating Investors' Preferences to Stock Characteristics: An Algorithm for Internet Software Decision Support System Development in the Crude Oil and Refining Industry 87

Oil & Gas Market, Sector & Company Relative Strength Congruity Trading Theory (MSCRSCTT): An

Internet Automation Approach Applied to Chevron Corporation's Stocks 671

S

Saunders, Gary

Tax Incentive Credits: Do They Work 661

Schneider, Douglas K.

Attempts to Deny Debt Treatment for 'Century Bonds': Implications for Issuers in the Energy Industry 541

Simmons, Matthew R.

Why Oil Prices Need to Rise: The Illusions of Oilfield Costs and Technology 231

Storrer, Philip

The Timing of Capital Gains and Losses 495

Strawser, Joyce A.

Proposed Changes in Consolidations Policy—How Will Oil, Gas, and Energy Companies be Affected 699

Sullivan, Cathy M.

Limiting NOL's: Does the Long-Term Tax-Exempt Rate Reflect Sufficient Risk? 33

Sutton, Giles

Cancellation of Indebtedness Rules for Pass-Through Entities: New Decisions, Challenges, and Opportunities 445

T

Theis, John

Municipal Intervention in Natural Gas Supply: The Quest for Better Weather Based Gas Consumption Models in West Texas 351

A Note on Financial Management and the Book to Market Ratio In the Petroleum Industry 641

V

Vaughn, Virginia Ward

Nature of the Loss From Abandoning an Interest in an Oil or Gas Activity 1

W

Wadhwa, Darshan L.

Revenue Procedure 97-27 Simplifies Rules for Changing Accounting Method 287

Walsh, Michael G.

Tax Court Depreciation Rulings Focus On Pipeline Activities: Production v. Transportation 67

Watson, Stephanie F.

Precedent Emerges in Pipeline Asset Class Determination: Two Strikes Against the IRS 297

IRS and Taxpayers Battle Over Excessive Compensation: Home-Court Advantage Wins . . . 649

Waters, Mike P.

Timber Sales and Form 1099 Requirements 459

Williams, Marvin J.

Revenue Procedure 97-27 Simplifies Rules for Changing Accounting Method 287

Williamson, James E.

Timber Taxation: Twenty Percent Tax Rate Makes Timber More Attractive 251

Wise, Spence

Tax Savings and Inventory Shrinkage 275

Wright, Charlotte J.

Accounting for Site Closure and Environmental Costs: A New Maze of Standards and Requirements 481

Wright, Lorraine M.

Valuation of Eligible Timber under Section 631 (a): An End to the Raging Debate 47

Wright, Steven T.

Accounting for Site Closure and Environmental Costs: A New Maze of Standards and Requirements 481

SUBJECT INDEX
[References are to pages in Volume 48]

A

Abandonment Loss
- Abandonment 5,9
- Abandonment Losses 1, 10
- Capital Asset 2
- Corporate Ownership 1
- Limited Liability Companies 5
- Loss 2
- Oil and Gas 1
- Ordinary Loss 22
- Partnership Liabilities 4, 21
- Partnership Ownership 3, 10
- Sale 9
- Security 2
- Shareholder 2
- Taxpayer 8
- Worthlessness 18

Accrual Accounting
- Commission 565
- Definition 573
- Nonconventional Fuel Credit 563
- Ontario Mining Tax 556
- Qualified Fuel 564

Amortization
- Corporate Tax Shelter 725
- Cost Benefit Analysis 729
- Definition 720
- Liability 727
- Partnership 723
- Taxpayers 719

Analysis of Variance 680
Asset
Abandonment Loss 2
Foreign Exchange Risk 685, 686
MSCRSCTT 673
Site Closure 490
Tax Court Depreciation Rulings 69
Valuation of Eligible Timber 47

B

Bankruptcy 454, 665
Barrels of Equivalent 248
Book to Market Ratio 641
Brazil 60
Break Even Cost 242
Brown Outs 434

C

Capital Gain / Loss
Capital Gain and Losses 496
Capital Gain Tax 346
Corporate Redemptions 309, 312
Excessive Compensation 651
Loss 253
Net Operating Loss 328, 347
Timber Sales 466, 495, 498
Timber Taxation 253, 254
Timing 495
Wash Sales 495
Cash Flow
Century Bonds 548, 543
Oil Prices 232, 234, 236
Petroleum Industry 645
Century Bonds

Cash Flow 548, 543
Century Bonds 541
Equity 546, 549
Financial Reporting 544
Interest Rates 542
Long Term Debt 541, 545, 549
Tax Attributes 545
Chevron 671
Coal Excise Taxes
Coal 399, 403
Credit 663
Independent Producer 400, 407
Retailer 407
Tar Sands 399
Compensation
See Excessive Compensation
Congruity Trading Theory
Analysis of Variance ANOVA 680
Asset 673
Capital Asset Pricing Model (CAPM) 672
Chevron 671
Crude Oil 672
Equity Markets 674
Globalization 677
International Investors 676
Internet Automation 671
Natural Gas 672
Oil and Gas 671, 678, 682
Relative Strength 678
Relative Weakness 678
Consolidation Policy
Consolidated Financial Statements 700
Deliberations 708

Investments 706
Nonhomogeneity Exclusion 700
Oil, Gas & Energy 699
Ownership 700, 704
Cost Benefit Analysis 729
Corporate Redemptions
Alternative Minimum Tax (AMT) 325
Bootstrap Acquisition 319
Capital Gain 309, 312
Complete Terminations 315
Dividend 309, 311, 316, 320
Estate Tax 317
Funding 325
Life Insurance 324
Ownership 318
Redemption 309
S Corporations 310
Seller 318
Shareholder 319
Solvent 323
Corporate Tax Shelters 725
Cost of Capital 40, 43
Crude Oil Refining 87, 622, 672

D

Debt Decision
Financial Leverage 506, 512
Modified Pecking Order / Agency 509
Pecking Order Perspective 508
Rural Electric Cooperative Utilities 505, 512
Depletion 246, 636
Asset Classes 69
FERC 71

Natural Gas 67, 68
Pipeline Asset Class Determination 301
Production 67
Tax Court Depreciation Rulings 72
Timber Accounting 634
Timber Taxation 250, 256, 634
Deregulation 433
Derivatives 75, 84, 684, 687
Dividends
Corporate Redemptions 309, 311, 316, 320
Oil Prices 232

E

Earnings Per Share 34
Economic Exposure 695
Economic Rent 240
Electric Power Points
Deregulation 433
Electric Power Supply Association (EPSA) 436
Federal Energy Regulation Association (FERC) . . . 434
Integrated Planning 435
Investment Opportunity 439
Merchant Plant 437
Rolling Brown Outs 434
Electronic Commerce 368
Environmental Fines 605
Equity
Century Bonds 546, 549
MSCRSCTT 674
Excessive Compensation
Capital Gain 651
Home-Court Advantage 649, 656
IRS 649

Predictions 659
Return on Investment 658
Taxpayers 649
Expected Rates of Return 39
Expenditure Tax 539

F

Federal Income Tax
Environmental Fines 605
Expenses 606, 609
Penalties 606, 607
Federal Power Commission 352
FERC 352, 434
Financial Performance Reporting
Comprehensive Income 611
Dual Perspective 613, 614
Gains and Losses 616
Income Reporting Models 612
Single Perspective 614
Forecasting Cash Flow
Accrual Based 358, 518
Full Cost 518, 521
Net Income 519
Oil and Gas 517, 520
Successful Efforts 518, 520
Foreign Exchange Risk
Accounting Exposure 694
Asset 685, 686
Derivatives 684, 687
Economic Exposure 695
Futures Contracts 691
Hedging 683
Liability 685, 686

Multicurrency Accounting 696
Risk Management 683, 693
SFAS 133, 683
SFAS 52 686
Transaction Exposure 694
Forward Contracts 83
Fuel Trends
Declining Revenue 26
Oil and Gas 25
OPEC 25
Production Taxes 25
Refined Products 30
Texas 25
Tax Legislation 29
Full Cost 518, 521
Futures Contracts 79, 81, 691
Fuzzy Regression 91

G

GAAP 232, 234, 380
Gains
Financial Performance Reporting 616
Valuation of Eligible Timber 55, 57
Globalization 327, 677
Gross Depletion 246

H

Hedging 75, 76, 683

I

Imbalances 354, 360
Indebtness Rules
Bankruptcy Code for Resolution 454
Insolvency 446, 454, 457

NOL 452
Partnerships 445, 447, 455
Pass-Through Entities 445
S Corporations 445, 448
Shareholder 447
Solvent 454, 457
Tax-Exempt Income 449, 453
Independent Producers 400, 407, 475
Inflation
Timber Taxation 258
Information Technology
Electronic Commerce 368
Energy & Utility Sectors 363
Salaries 369
Spending per Employee 365
Spending Trends 367
Y2K Compliance 367
Insolvency 446, 454, 457
Intellectual Capital
Core Competency 392
Definition 390
Human Capital 391
Individual Competency 394
Mapping Human Capital 393
Stakeholders 397
Structural Capital 391
Inventory Shrinkage
GAAP 280
Financial Accounting 278
Inventory Systems 275
Shrinkage 276
Taxpayer Relief Act 281
Investment

Consolidation Policy 706
Excessive Compensation 658
Tax Incentive Credits 666
Timber Accounting 627, 639
Timber Taxation 255, 257
Investor's Preferences
Algorithm 87
Correlating to Stock Characteristics 87
Crude Oil & Refining 87
Fuzzy Regression 91
Internet Decision Support System (IDSS) . . 87, 89, 94
Oil and Gas 89
Oil Stocks 88
Statistical Regression 91

J

Joint Ventures 65

L

Latin America 59
Liability
Amortization 720
Foreign Exchange Risk 685, 686
Site Closure 483, 485
Licenses 759
Limited Liability Company 5
Limiting NOLs
Business Interest 36
Compact Disclosure 34
Cost of Capital 40, 43
Earnings per Share 34
Expected Rates of Returns 39
Ownership Change 36
Price/Earnings Ratio 42

Risk 33, 34
Tax Exempt Rate 33
Theory of Neutrality 35
Value 38
Liquefied Natural Gas (LNG)
Definition 137
Nonconventional Fuel Credit 125, 135
Partnership 128
Tax Shelter 141
Long Term Debt
Century Bonds 541, 545, 549
Petroleum Industry 644
Loss
Abandonment Loss 2
Financial Performance Reporting 616
Site Closure 484
Valuation of Eligible Timber 55
Lump-Sum Sales 462

M

Mapping Human Capital 393
Market Strength
See Congruity Trading Theory
Material Participation 255
Mergers 764
Monopoly 59, 352
Multicurrency Accounting 696
Mutual Fund Performance
Forbes Honor Roll 371, 374
Growth Funds 387
Investment Company Act 1940 371
Oil and Gas 387
Persistence 372

Reward to Variability Ratio 371
Reward to Volatility Ratio 371
S&P 500 . . . . . 373, 376

N

Natural Gas
Base Load 354
Depreciation 67, 68
Federal Energy Regulatory Commission (FERC) . . . 352
Federal Power Commission 352
Forecasting 358
Imbalances 354, 360
Liquefied (LNG) 137
Model Construction 355
Monopoly 352
Municipal Intervention 351
Regulation 352
Spot Gas 354
Swing Gas 354
Texas Railroad Commission (TRC) 354
West Texas 351
Net Income
Forecasting Cash Flows 519
Net Losses
Timber Taxation 257
Net Operating Loss
Americas 328, 346, 348
Africa/Middle & Near East 328, 346, 348
Asia/Pacific Basin 328, 346, 348
Capital Gains Tax 346
C Corporation 347
Europe 328, 346, 348
Globalization 327

Income Taxation System 327
S Corporation 347
Vs. Capital Gain 328
World Wide 327
Non-conventional Fuel 620
Non-homogeneity Exclusion 700
Nuclear Power
Acquisition 761
Costs 760
Economies of Scale 757
Electric Power Industry 751
Future 765
Licenses 759
Mergers 764
Nuclear Management 764
Operating Costs 756
Regulations 761
Rewards 754
Risks 759
Tax 760
Waste 759

O

Oil and Gas
Abandonment Loss 1
Consolidation Policy 699
Forecasting Cash Flow 517, 520
Fuel Trends 25
Investor Preferences 89
MSCRSCTT 671, 678, 682
Mutual Fund Performance 387
Oil Prices 248
Risk Management 75, 85

Oil Prices
Barrels of Equivalent Oil 248
Best of Class 238, 242
Break Even Cost 242
Cash Flow Return 232
DD&A 236, 247
Dividends 232
Economic Rent 240
Free Operating Cash Flow 236
GAAP 232, 234
Gross Depletion 246
Impairment to Value 238
Inadequate Returns 247
Net Depletion 246
Net Rate of Decline 246
Oil and Gas 248
Other Income 240
Re-engineer 249
Tax Relief 476
Timber Taxation 252
Top 24 Energy Producers 233
Total Cash Flow 234
OPEC 25
Operating Loss
Site Closure 489
Optimal Tree Harvesting
Capital Budgeting 469
Optimization 469
Ownership
Abandonment Loss 1
Consolidation Policy 700, 704
Corporate Redemption 318
Limiting NOLs 36

Timber Accounting 628, 632

P

Pass Through Entities 445
Partnership
Abandonment Loss 3, 4, 10, 21
Amortization 720
Indebtedness Rules 445, 447, 455
Pay-as-Cut Contract 461
Penalty
Federal Income Tax 606, 607
Timber Sales 459
Per Capita Growth Rates
Expenditure Tax 539
State Income Tax 529, 535
Taxation 529, 538
Tax Fairness 533
Value Added Tax 538
Vertical Equity 533
Petrobras
Brazil 60
Joint Ventures 65
Latin America 59
Monopoly 59, 60
Oil Production 62
Oil Sector 59
Petroleum Industry
Book to Market Ratio 641
Capital Asset Pricing Model (CAPM) 641
Cash Flow 645
Financial Management 641
Long Term Debt 644
Pipeline Asset Class

Depreciation 301
MACRS (Modified Accelerated Cost Recovery System) 297, 301
Pipeline Transportation 301
Taxable Income 297
True Family S Corporation 298
Price/Earnings Ratio 42
Production Taxes 25

R

Redemptions
See Corporate Redemptions
Refined Products 30
Regression 91
Retailer 407
Return on Investment 658
Revenue Procedures
Adoption 289
Application Procedures 295
Category A 287
Category B 287
Designated A 287
Designated B 287
S Corporation 294
Section 481 Adjustment 292
Section 481(a) Adjustment Periods 288
Taxpayers 290, 292
Window Period 290
Risk Management
Derivatives 75, 84
Foreign Exchange Risk 683, 693
Forward Contracts 83
Futures Contracts 79, 81

Hedging 75, 76
With Futures 81
With Options 78
Limiting NOLs 33, 34
Nuclear Power 759
Oil and Gas 75, 85
Options 77
Timber Accounting 628

S

S Corporation
Capital Gains 347
Corporate Redemptions 310
Indebtedness Rules 445, 448
Net Operating Loss 347
Pipeline Asset Class Determination 298
Revenue Procedures 294
Shareholder
Abandonment Loss 2
Corporate Redemptions 319
Indebtedness Rules 447
Shell 613
Site Closure
Accounting 481
Asset 490
Environmental Costs 481
Environmental Contamination Treatment 482
Environmental Remediation Liabilities 487
Expense Recognition 482
Liability 483, 485
Loss 484
Operating Loss 489
Solvent

Corporate Redemption 323
Indebtedness Rules 454, 457
Spot Gas 354
Stripper Wells 475
Successful Efforts 518, 520
Super Tax Credit 662
Swing Gas 354

T

Tar Baby Credit
Crude Oil 622
Nonconventional Fuel 620
Nonconventional Source Credit 623
Qualified Fuel 613
Shell 613
Tar Sands Oil 620
Tax Credit 613
Taxable Income
Pipeline Asset Class Determination 297
Timber Taxation 253, 263
Taxation
Comparison Capita Growth Rates 529, 538
Fuel Trends 29
Limiting NOLs 33
Nuclear Power 760
Tar Baby Credit 613
Timber Accounting 630, 637
Timber Taxation 253, 265, 269
Tax Accrual
Abnormal returns 108
Deferred Method 103
Earnings Variables 110
Liability Method 103

Unexpected Earnings 109
Tax Court Depreciation Rulings
Asset Classes 69
Depreciation 72
Federal Energy Regulatory Commission (FERC) 71
Natural Gas 67, 68
Pipeline 67, 71, 74
Production vs. Transportation 67
Tax Exempt Income 449, 453
Tax Incentive Credits
Bankrupt 665
Business Investment & Jobs Expansion Tax Credit . . 663
Coal Companies 663
Investment Credits 666
Super Tax Credit 662
Taxpayer 667
Taxpayer
Abandonment Loss 8
Excessive Compensation 649
Revenue Procedures 290, 292
Tax Court Depreciation Rulings 73
Tax Incentive Credits 667
Timber Accounting 625, 627, 631
Valuation of Eligible Timber 48
Tax Relief
Federal Tax Relief 477
Independent Producers 475
Oil Prices 476
State Tax Relief 477
Stripper (Marginal) Well 475
Superbill 478
Texas Railroad Commission 354

Timber Accounting
- Acquisition 634
- Capital Expenditures 637
- Depletion 636
- Depreciation 634
- Expenditures 629
- Industry 623
- Investments 627, 639
- Ownership 628, 632
- Revenues 629
- Risk 628
- Tax Considerations 625
- Tax Planning 630
- Tax Regulations 637

Timber Taxation
- Alternative 252
- Capital Gain 253, 254
- Capital Loss 253
- Depreciation 250, 256, 634
- Inflation 258
- Inventory 254
- Investment Portfolio 258
- Material Participation 255
- Non-Recaptured Net § 1231 Losses 257
- Oil Prices 252
- Omnibus Budget Reconciliation Act 1993 . . 250, 253
- Passive Loss Limitations 254
- Schedule A of 1040 255
- Taxable Income 253, 263
- Tax Benefits 269
- Tax Features 253
- Tax Reform Act 1986 . . . . . 251, 253
- Tax Rules 265

Timber Investments 257
Timber Sales
Capital Gain 466
Form 1099 Requirements 459
Lump-Sum Sales 462
Pay-as-Cut Contracts 464
Payments 467
Penalty 459
Timber Sales Methods 460
Transaction Exposure 694

V

Value Added Tax 538
Valuation of Eligible Timber
Accessibility 53
Capital Asset 47
Capital Expense 56
Discount Theory 52
Gain 55, 57
Growth 50
Fair Market Value 47
Loss 55
Road Credit 54
Scaling Methods 51
Taxpayer 48
Vertical Equity 533

W

Wash Sales 495
Waste
Nuclear 759
Worthlessness 18

Y

Y2K Compliance 367